

**AMENDMENTS TO THE CLAIMS**

The listing of claims below replaces all prior versions of claims in the application.

- 1-16. (Cancelled)
17. (New) A semiconductor device including a gate having a gate insulation film and a gate electrode, a source, and a drain, said semiconductor device comprising:
- a sidewall film covering contacting a side surface of said gate; and
  - a low permittivity region locally provided at a lower portion of the side surface of said gate with the low permittivity region being covered by said sidewall film,
- wherein said gate insulation film and a lower end of said gate electrode have a same width as each other;
- wherein said low permittivity region is less than 40 nm in height and width;
- wherein said sidewall film includes;
- a first film directly formed at an upper portion of said side surface of said gate, and
  - a second film formed on said first film to directly contact said low permittivity region directly formed at the lower portion of the side surface of said gate;
- wherein said gate electrode has a nearly rectangular shaped section.
18. (New) The semiconductor device according to claim 17 wherein said low permittivity region is made of a lower permittivity material as compared to said sidewall film.
19. (New) The semiconductor device according claim 17, wherein said low permittivity region is a cavity.